

6 in the base year. The amount of the reimbursement for property taxes  
 7 paid for a homestead, after audit or certification by the director, shall  
 8 be paid by joint payee check to the claimant and the treasurer of the  
 9 county in which the homestead of the claimant is located, and the  
 10 amount of the reimbursement for rent constituting property taxes paid  
 11 shall be paid to the claimant only, from the state general fund on or  
 12 before September 25 of each year commencing in 1974. If the amount  
 13 of the reimbursement to the claimant and county treasurer exceeds the  
 14 tax due from the claimant on or about October 1, the county treasurer  
 15 shall credit the remainder of the reimbursement to be applied against  
 16 property tax due from the claimant on or about April 1 of the next cal-  
 17 endar year with any remaining excess to be paid by the county treasur-  
 18 er to the claimant or his agent. However, the claimant for  
 19 reimbursement for property taxes paid may designate on the claim  
 20 at the time it is filed that the check for reimbursement for property  
 21 taxes paid be made payable to the claimant and the county treasur-  
 22 er of the county in which the homestead is located.

Approved February 28, 1975

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## CHAPTER 215

### FARM EQUIPMENT TAX EXEMPTION

S. F. 313

AN ACT correcting the amount of the farm equipment tax exemption.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred twenty-seven point one (427.1),  
 2 subsection sixteen (16), Code 1975, is amended to read as follows:  
 3 16. Farm equipment—drays—tools. The farming utensils of any  
 4 person who makes his livelihood by farming, the team, wagon, and  
 5 harness of the teamster or drayman who makes his living by their use  
 6 in hauling for others, and the tools of any mechanic, not in any case to  
 7 exceed three hundred one thousand one hundred eleven dollars in  
 8 taxable value.

Approved April 22, 1975

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## CHAPTER 216

### MILITARY SERVICE TAX EXEMPTION

H. F. 811

AN ACT relating to the military service tax exemption and making the Act retroactive.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred twenty-seven point three (427.3),  
 2 Code 1975, is amended by striking subsection four (4) and inserting in  
 3 lieu thereof the following: